

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1125 be amended to read as follows:

- 1 Page 1, between the enacting clause and line 1, begin a new
- 2 paragraph and insert:
- 3 "SECTION 1. IC 6-1.1-2-7 IS AMENDED TO READ AS
- 4 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7. The following
- 5 property is not subject to assessment and taxation under this article:
- 6 (1) A commercial vessel that is subject to the net tonnage tax
- 7 imposed under IC 6-6-6.
- 8 (2) A motor vehicle or trailer that is subject to the annual license
- 9 excise tax imposed under IC 6-6-5.
- 10 (3) A boat that is subject to the boat excise tax imposed under
- 11 IC 6-6-11.
- 12 (4) Property used by a cemetery (as defined in IC 23-14-33-7) if
- 13 the cemetery:
- 14 (A) does not have a board of directors, board of trustees, or
- 15 other governing authority other than the state or a political
- 16 subdivision; and
- 17 (B) has had no business transaction during the preceding
- 18 calendar year.
- 19 (5) A commercial vehicle that is subject to the annual excise tax
- 20 imposed under IC 6-6-5.5.
- 21 **(6) A recreational vehicle or truck camper that is subject to**
- 22 **the annual excise tax imposed under IC 6-6-5.1."**
- 23 Page 2, between lines 17 and 18, begin a new paragraph and insert:
- 24 "SECTION 3. IC 6-6-5.1 IS ADDED TO THE INDIANA CODE AS

A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]:

**Chapter 5.1. Excise Tax on Recreational Vehicles and Truck Campers**

**Sec. 1. This chapter does not apply to the following:**

- (1) A vehicle subject to the motor vehicle excise tax under IC 6-6-5.
- (2) A vehicle owned or leased and operated by the United States, the state, or a political subdivision of the state.
- (3) A mobile home.
- (4) A vehicle assessed under IC 6-1.1-8.
- (5) A vehicle subject to the commercial vehicle excise tax under IC 6-6-5.5.
- (6) A trailer subject to the annual excise tax imposed under IC 6-6-5-5.5.
- (7) A bus (as defined in IC 9-13-2-17(a)).
- (8) A vehicle owned or leased and operated by a postsecondary educational institution (as described in IC 6-3-3-5(d)).
- (9) A vehicle owned or leased and operated by a volunteer fire department (as defined in IC 36-8-12-2).
- (10) A vehicle owned or leased and operated by a volunteer emergency ambulance service that:
  - (A) meets the requirements of IC 16-31; and
  - (B) has only members who serve for no compensation or a nominal annual compensation of not more than three thousand five hundred dollars (\$3,500).
- (11) A vehicle that is exempt from the payment of registration fees under IC 9-18-3-1.
- (12) A farm wagon.
- (13) A recreational vehicle or truck camper in the inventory of recreational vehicles and truck campers held for sale by a manufacturer, distributor, or dealer in the course of business.

**Sec. 2. As used in this chapter, "bureau" refers to the bureau of motor vehicles.**

**Sec. 3. As used in this chapter, "last preceding annual excise tax liability" means the amount of excise tax liability to which a recreational vehicle or truck camper was subject on the owner's last preceding regular annual registration date or to which:**

- (1) the recreational vehicle would have been subject if the recreational vehicle had been registered; or
- (2) the truck camper would have been subject if the truck camper had been owned by the owner and located in Indiana; on the owner's last preceding regular annual registration date.

**Sec. 4. As used in this chapter, "mobile home" has the meaning set forth in IC 6-1.1-7-1.**

**Sec. 5. As used in this chapter, "owner" means:**

- (1) in the case of a recreational vehicle, the person in whose name the recreational vehicle is registered under IC 9-18; or
- (2) in the case of a truck camper, the person holding title to the truck camper.

Sec. 6. As used in this chapter, "recreational vehicle" has the meaning set forth in IC 9-13-2-150(a).

Sec. 7. As used in this chapter, "trailer" has the meaning set forth in IC 6-6-5-1(h).

Sec. 8. As used in this chapter, "truck camper" means a device without motive power that is installed in the bed of a truck to provide living quarters for persons traveling on public highways.

Sec. 9. As used in this chapter, "vehicle" has the meaning set forth in IC 9-13-2-196(a).

Sec. 10. (a) Beginning January 1, 2010, there is imposed an annual license excise tax on recreational vehicles and truck campers. The excise tax is imposed instead of the ad valorem property tax levied for state or local purposes but in addition to any registration fees imposed on recreational vehicles.

(b) The tax imposed by this chapter is a listed tax and subject to IC 6-8.1.

(c) A recreational vehicle subject to this chapter may not be assessed as personal property for the purpose of the assessment and levy of personal property taxes after December 31, 2008, and is not subject to ad valorem taxes first due and payable after December 31, 2009, regardless of whether the recreational vehicle is registered under the state motor vehicle registration laws. A person may not be required to give proof of the payment of ad valorem taxes as a condition to the registration of a recreational vehicle subject to the tax imposed by this chapter.

(d) A truck camper subject to this chapter may not be assessed as personal property for the purpose of the assessment and levy of personal property taxes after December 31, 2008, and is not subject to ad valorem taxes first due and payable after December 31, 2009.

Sec. 11. As the basis for measuring the tax imposed by this chapter, the bureau shall determine the value of each recreational vehicle and truck camper as of the time it is first offered for sale in Indiana as a new recreational vehicle or truck camper. The bureau shall adopt rules under IC 4-22-2 for determining the value of recreational vehicles and truck campers by using:

- (1) the factory advertised delivered price or the port of entry price; or
- (2) any other information available.

Sec. 12. After determining the value of a recreational vehicle or truck camper under section 11 of this chapter, the bureau shall classify every recreational vehicle and truck camper in its proper class by value according to the following classification plan:

Class	I	less than \$2,250
-------	---	-------------------

1	Class	II	at least \$ 2,250	but less than \$ 4,000
2	Class	III	at least \$ 4,000	but less than \$ 7,000
3	Class	IV	at least \$ 7,000	but less than \$ 10,000
4	Class	V	at least \$10,000	but less than \$ 15,000
5	Class	VI	at least \$15,000	but less than \$ 22,000
6	Class	VII	at least \$22,000	but less than \$ 30,000
7	Class	VIII	at least \$30,000	but less than \$ 42,500
8	Class	IX	at least \$42,500	but less than \$ 50,000
9	Class	X	at least \$50,000	but less than \$ 60,000
10	Class	XI	at least \$60,000	but less than \$ 70,000
11	Class	XII	at least \$70,000	but less than \$ 80,000
12	Class	XIII	at least \$80,000	but less than \$ 90,000
13	Class	XIV	at least \$90,000	but less than \$100,000
14	Class	XV	at least \$100,000	but less than \$150,000
15	Class	XVI	at least \$150,000	but less than \$200,000
16	Class	XVII	at least \$200,000	

17        **Sec. 13. (a) Subject to any reductions permitted under this**  
18 **chapter, the amount of tax imposed under this chapter on a**  
19 **recreational vehicle or truck camper is prescribed by the schedule**  
20 **set out in subsection (c). The amount of tax imposed by this chapter**  
21 **is determined using:**

22            (1) the classification of the recreational vehicle or truck  
23            camper under section 12 of this chapter; and

24            (2) the age of the recreational vehicle or truck camper.

25        (b) If a person who owns a recreational vehicle or truck camper  
26 is entitled to an ad valorem property tax assessed valuation  
27 deduction under IC 6-1.1-12-13, IC 6-1.1-12-14, IC 6-1.1-12-16, or  
28 IC 6-1.1-12-17.4 in a year in which a tax is imposed by this chapter  
29 and any part of the deduction is unused after allowance of the  
30 deduction on real property and personal property owned by the  
31 person, the person is entitled to a credit that reduces the annual tax  
32 imposed by this chapter. The amount of the credit is determined by  
33 multiplying the amount of the unused deduction by two (2) and  
34 dividing the result by one hundred (100). The county auditor shall,  
35 upon request, furnish a certified statement to the person verifying  
36 the credit allowable under this subsection. The statement shall be  
37 presented to and retained by the bureau to support the credit.

38        (c) The tax schedule for each class of recreational vehicles and  
39 truck campers is as follows:

40	Year of					
41	Manufacture	I	II	III	IV	V
42	1st .....	\$15	\$36	\$50	\$59	\$103
43	2nd .....	12	31	43	51	91
44	3rd .....	12	26	35	41	75
45	4th .....	12	20	28	38	62
46	5th .....	12	15	20	34	53
47	6th .....	12	12	15	26	41

1	7th .....	12	12	12	16	32
2	8th .....	12	12	12	13	21
3	9th .....	12	12	12	12	13
4	10th .....	12	12	12	12	12
5	and thereafter					
6	Year of					
7	Manufacture	VI	VII	VIII		
8	1st .....	\$164	\$241	\$346		
9	2nd .....	148	212	302		
10	3rd .....	131	185	261		
11	4th .....	110	161	223		
12	5th .....	89	131	191		
13	6th .....	68	108	155		
14	7th .....	53	86	126		
15	8th .....	36	71	97		
16	9th .....	23	35	48		
17	10th .....	12	12	17		
18	and thereafter					
19	Year of					
20	Manufacture	IX	X	XI	XII	
21	1st .....	\$470	\$667	\$879	\$1,045	
22	2nd .....	412	572	763	907	
23	3rd .....	360	507	658	782	
24	4th .....	307	407	574	682	
25	5th .....	253	341	489	581	
26	6th .....	204	279	400	475	
27	7th .....	163	224	317	377	
28	8th .....	116	154	214	254	
29	9th .....	55	70	104	123	
30	10th .....	25	33	46	55	
31	and thereafter					
32	Year of					
33	Manufacture	XIII	XIV	XV	XVI	XVII
34	1st .....	\$1,235	\$1,425	\$1,615	\$1,805	\$2,375
35	2nd .....	1,072	1,236	1,401	1,566	2,060
36	3rd .....	924	1,066	1,208	1,350	1,777
37	4th .....	806	929	1,053	1,177	1,549
38	5th .....	687	793	898	1,004	1,321
39	6th .....	562	648	734	821	1,080
40	7th .....	445	514	582	651	856
41	8th .....	300	346	392	439	577
42	9th .....	146	168	190	213	280
43	10th .....	64	74	84	94	123
44	and thereafter.					
45	(d) Each recreational vehicle or truck camper shall be taxed as					
46	a recreational vehicle or truck camper in its first year of					
47	manufacture throughout the calendar year in which a recreational					

1 vehicle or truck camper of that make and model is first offered for  
2 sale in Indiana. However, a recreational vehicle or truck camper  
3 of a make and model first offered for sale in Indiana after August  
4 1 of any year continues to be taxed as a recreational vehicle or  
5 truck camper in its first year of manufacture until the end of the  
6 calendar year following the year in which it is first offered for sale.  
7 Thereafter, the recreational vehicle or truck camper shall be  
8 considered to have aged one (1) year as of January 1 of each year.

9 Sec. 14. (a) Except as otherwise provided in this chapter, the tax  
10 imposed on a recreational vehicle by this chapter is payable for  
11 each registration year by the owner with respect to a recreational  
12 vehicle required to be registered for the registration year as  
13 provided in the state motor vehicle laws. Except as provided in  
14 section 15 of this chapter, the tax is due on or before the regular  
15 annual registration date in each year on or before which the owner  
16 is required under the state motor vehicle registration laws to  
17 register vehicles. The tax shall be paid to the bureau at the time the  
18 recreational vehicle is registered by the owner as provided in the  
19 state motor vehicle registration laws. A recreational vehicle subject  
20 to taxation under this chapter shall be registered by the owner as  
21 being taxable in the county of the owner's residence. The payment  
22 of the tax imposed by this chapter is a condition to the right to  
23 register or reregister the recreational vehicle and is in addition to  
24 all other conditions prescribed by law.

25 (b) The tax imposed on a truck camper by this chapter is due on  
26 or before the annual registration date in each year on or before  
27 which the owner is required under the state motor vehicle  
28 registration laws to register vehicles. The tax on the truck camper  
29 must be paid to the bureau. A truck camper subject to taxation  
30 under this chapter is taxable in the county of the owner's residence.

31 (c) A voucher from the department of state revenue showing  
32 payment of the tax imposed by this chapter may be accepted by the  
33 bureau instead of a payment under subsection (a).

34 Sec. 15. (a) This section applies only to recreational vehicles.

35 (b) With respect to a recreational vehicle that has been  
36 acquired, has been brought into Indiana, or for any other reason  
37 becomes subject to registration after the regular annual  
38 registration date in the year on or before which the owner of the  
39 recreational vehicle is required under the state motor vehicle  
40 registration laws to register vehicles, the tax imposed by this  
41 chapter is due and payable at the time the recreational vehicle is  
42 acquired, is brought into Indiana, or otherwise becomes subject to  
43 registration. The amount of tax to be paid by the owner for the  
44 remainder of the year shall be reduced by ten percent (10%) for  
45 each full calendar month that has elapsed since the regular annual  
46 registration date in the year fixed by the state motor vehicle  
47 registration laws for annual registration by the owner. The tax

1 shall be paid at the time of the registration of the recreational  
2 vehicle.

3 (c) If a recreational vehicle is acquired, is brought into Indiana,  
4 or for any other reason becomes subject to registration after  
5 January 1 of any year, the owner may pay the applicable  
6 registration fee on the recreational vehicle as provided in the state  
7 motor vehicle registration laws and may pay any excise tax due on  
8 the recreational vehicle for the remainder of the annual  
9 registration year and simultaneously register the recreational  
10 vehicle and pay the applicable registration fee and the excise tax  
11 due for the next succeeding annual registration year.

12 (d) Except as provided in subsection (h), a reduction in the  
13 applicable annual excise tax may not be allowed to an Indiana  
14 resident applicant upon registration of a recreational vehicle that  
15 was owned by the applicant on or before the first day of the  
16 applicant's annual registration period. A recreational vehicle that  
17 is owned by an Indiana resident applicant and that was located in  
18 and registered for use in another state during the same calendar  
19 year is entitled to the same reduction when registered in Indiana.

20 (e) The owner of a recreational vehicle who sells the recreational  
21 vehicle in a year in which the owner has paid the tax imposed by  
22 this chapter shall receive a credit equal to the remainder of:

- 23 (1) the tax paid for the recreational vehicle; minus
- 24 (2) ten percent (10%) for each full or partial calendar month
- 25 that has elapsed in the owner's annual registration year
- 26 before the date of the sale.

27 The credit shall be applied to the tax due on any other recreational  
28 vehicle purchased or subsequently registered by the owner in the  
29 owner's annual registration year. If the credit is not fully used and  
30 the amount of the credit remaining is at least four dollars (\$4), the  
31 owner is entitled to a refund in the amount of the unused credit.  
32 The owner must pay a fee of three dollars (\$3) to the bureau to  
33 cover costs of providing the refund, which may be deducted from  
34 the refund. The bureau shall issue the refund. The bureau shall  
35 transfer three dollars (\$3) of the fee to the bureau of motor vehicles  
36 commission to cover the commission's costs in processing the  
37 refund. To claim the credit and refund provided by this subsection,  
38 the owner of the recreational vehicle must present to the bureau  
39 proof of sale of the recreational vehicle.

40 (f) Subject to the requirements of subsection (g), if a  
41 recreational vehicle is destroyed in a year in which the owner has  
42 paid the tax imposed by this chapter and the recreational vehicle  
43 is not replaced by a replacement vehicle for which a credit is issued  
44 under this section, the owner is entitled to a refund in an amount  
45 equal to ten percent (10%) of the tax paid for each full calendar  
46 month remaining in the owner's annual registration year after the  
47 date of destruction, but only upon presentation or return to the

bureau of the following:

- (1) A request for refund on a form furnished by the bureau.
- (2) A statement of proof of destruction on an affidavit furnished by the bureau.
- (3) The license plate from the recreational vehicle.
- (4) The registration from the recreational vehicle.

However, the refund may not exceed ninety percent (90%) of the tax paid on the destroyed recreational vehicle. The amount shall be refunded by a warrant issued by the auditor of the county that received the excise tax revenue and shall be paid out of the special account created under section 21 of this chapter for settlement of the excise tax collections. For purposes of this subsection, a recreational vehicle is considered destroyed if the cost of repair of damages suffered by the recreational vehicle exceeds the recreational vehicle's fair market value.

(g) To claim a refund under subsection (f) for a recreational vehicle that is destroyed, the owner of the recreational vehicle must present to the bureau a valid registration for the recreational vehicle within ninety (90) days after the date that the recreational vehicle is destroyed. The bureau shall then fix the amount of the refund that the owner is entitled to receive.

(h) If the name of the owner of a recreational vehicle is legally changed and the change has caused a change in the owner's annual registration date, the excise tax liability of the owner for the recreational vehicle shall be adjusted as follows:

(1) If the name change requires the owner to register sooner than the owner would have been required to register if there had been no name change, the owner is, at the time the name change is reported, entitled to a refund from the county treasurer in the amount of the product of:

(A) ten percent (10%) of the owner's last preceding annual excise tax liability; multiplied by

(B) the number of full calendar months beginning after the owner's new regular annual registration month and ending before the next succeeding regular annual registration month that is based on the owner's former name.

(2) If the name change requires the owner to register later than the owner would have been required to register if there had been no name change, the recreational vehicle is subject to excise tax for the period beginning after the month in which the owner would have been required to register if there had been no name change and ending before the owner's new regular annual registration month in the amount of the product of:

(A) ten percent (10%) of the owner's excise tax liability computed as of the time the owner would have been required to register if there had been no name change;



multiplied by

(B) the number of full calendar months beginning after the month in which the owner would have been required to register if there had been no name change and ending before the owner's new regular annual registration month.

Sec. 16. (a) This section applies only to truck campers.

(b) With respect to a truck camper that has been acquired, has been brought into Indiana, or for any other reason becomes subject to taxation after the regular annual registration date in the year on or before which the owner of the truck camper is required under the state motor vehicle registration laws to register vehicles, the tax imposed by this chapter is due and payable at the time the truck camper is acquired, is brought into Indiana, or otherwise becomes subject to taxation under this chapter. The amount of tax to be paid by the owner for the remainder of the year shall be reduced by ten percent (10%) for each full calendar month that has elapsed since the regular annual registration date in the year fixed by the state motor vehicle registration laws for annual registration by the owner. The tax shall be paid within thirty (30) days after the date on which the truck camper is acquired, is brought into Indiana, or otherwise becomes subject to taxation under this chapter.

(c) If a truck camper is acquired, is brought into Indiana, or for any other reason becomes subject to taxation under this chapter after January 1 of any year, the owner may pay any excise tax due on the truck camper for the remainder of the annual registration year and simultaneously pay the excise tax due for the next succeeding annual registration year.

(d) The owner of a truck camper who sells the truck camper in a year in which the owner has paid the tax imposed by this chapter shall receive a credit equal to the remainder of:

(1) the tax paid for the truck camper; reduced by

(2) ten percent (10%) for each full or partial calendar month that has elapsed in the owner's annual registration year before the date of the sale.

The credit shall be applied to the tax due on any other truck camper acquired by the owner in the owner's annual registration year. If the credit is not fully used and the amount of the credit remaining is at least four dollars (\$4), the owner is entitled to a refund in the amount of the unused credit. The owner must pay a fee of three dollars (\$3) to the bureau to cover the costs of providing the refund, which may be deducted from the refund. The bureau shall issue the refund. The bureau shall transfer three dollars (\$3) of the fee to the bureau of motor vehicles commission to cover the commission's costs in processing the refund. To claim the credit and refund provided by this subsection, the owner of the truck camper must present to the bureau proof of sale of the truck camper.

(e) Subject to the requirements of subsection (f), if a truck camper is destroyed in a year in which the owner has paid the tax imposed by this chapter and the truck camper is not replaced by a replacement truck camper for which a credit is issued under this section, the owner is entitled to a refund in an amount equal to ten percent (10%) of the tax paid for each full calendar month remaining in the owner's annual registration year after the date of destruction, but only upon presentation or return to the bureau of the following:

- (1) A request for refund on a form furnished by the bureau.
- (2) A statement of proof of destruction on an affidavit furnished by the bureau.

However, the refund may not exceed ninety percent (90%) of the tax paid on the destroyed truck camper. The amount shall be refunded by a warrant issued by the auditor of the county that received the excise tax revenue and shall be paid out of the special account created under section 21 of this chapter for settlement of the excise tax collections. For purposes of this subsection, a truck camper is considered destroyed if the cost of repair of damages suffered by the truck camper exceeds the truck camper's fair market value.

(f) To claim a refund under subsection (e) for a truck camper that is destroyed, the owner of the truck camper must present to the bureau a valid receipt for the excise tax paid under this chapter on the truck camper within ninety (90) days after the date that the truck camper is destroyed. The bureau shall then fix the amount of the refund that the owner is entitled to receive.

(g) If the name of the owner of a truck camper is legally changed and the change has caused a change in the owner's annual registration date, the excise tax liability of the owner for the truck camper shall be adjusted as follows:

- (1) If the name change requires the owner to register a motor vehicle sooner than the owner would have been required to register if there had been no name change, the owner is, at the time the name change is reported, entitled to a refund from the county treasurer in the amount of the product of:

- (A) ten percent (10%) of the owner's last preceding annual excise tax liability; multiplied by

- (B) the number of full calendar months beginning after the owner's new regular annual registration month and ending before the next succeeding regular annual registration month that is based on the owner's former name.

- (2) If the name change requires the owner to register a motor vehicle later than the owner would have been required to register if there had been no name change, the truck camper is subject to excise tax for the period beginning after the month in which the owner would have been required to

1 register if there had been no name change and ending before  
 2 the owner's new regular annual registration month in the  
 3 amount of the product of:

4 (A) ten percent (10%) of the owner's excise tax liability  
 5 computed as of the time the owner would have been  
 6 required to register a motor vehicle if there had been no  
 7 name change; multiplied by

8 (B) the number of full calendar months beginning after the  
 9 month in which the owner would have been required to  
 10 register a motor vehicle if there had been no name change  
 11 and ending before the owner's new regular annual  
 12 registration month.

13 **Sec. 17. (a) This section applies only to recreational vehicles.**

14 (b) The owner of a recreational vehicle registered with the  
 15 bureau is entitled to a refund of taxes paid under this chapter if,  
 16 after the owner's regular registration date, the owner:

17 (1) registers the recreational vehicle for use in another state;  
 18 and

19 (2) pays tax for use of the recreational vehicle to another state  
 20 for the same period for which the tax was paid under this  
 21 chapter.

22 (c) The refund provided under subsection (b) is equal to:

23 (1) the annual license excise tax paid for use of the  
 24 recreational vehicle by the owner of the vehicle for the year;  
 25 minus

26 (2) ten percent (10%) of the annual license excise tax paid for  
 27 use of the recreational vehicle for each full or partial calendar  
 28 month beginning after the date the annual license excise tax  
 29 was due and ending before the date the owner registered the  
 30 recreational vehicle for use in another state.

31 (d) To claim the refund provided by this section, the owner of  
 32 the recreational vehicle must provide the bureau with:

33 (1) a request for a refund on a form furnished by the bureau;  
 34 and

35 (2) proof that a tax described in subsection (b)(2) was paid.

36 **Sec. 18. (a) This section applies only to truck campers.**

37 (b) The owner of a truck camper is entitled to a refund of taxes  
 38 paid under this chapter if, after the owner's regular vehicle  
 39 registration date:

40 (1) the owner moves and registers the truck on which the  
 41 truck camper is installed for use in another state;

42 (2) the owner pays tax for use of the truck camper to another  
 43 state for the same period for which the tax was paid under  
 44 this chapter; and

45 (3) the truck camper is located and used in the other state for  
 46 the same period for which the tax was paid under this  
 47 chapter.

1 (c) The refund provided under subsection (b) is equal to:

2 (1) the annual excise tax paid for use of the truck camper by  
3 the owner of the truck camper for the year; minus

4 (2) ten percent (10%) of the annual excise tax paid for use of  
5 the truck camper for each full or partial calendar month  
6 beginning after the date the annual excise tax was due and  
7 ending before the date the owner registered the truck for use  
8 in another state.

9 Sec. 19. (a) To claim a credit or refund, or both, under this  
10 chapter, a person must provide a sworn statement to the bureau or  
11 to an agent branch of the bureau that the person is entitled to the  
12 credit or refund, or both, claimed by the person.

13 (b) The bureau may inspect records of a person claiming a  
14 credit or refund, or both, under this chapter to determine if a  
15 credit or refund, or both, were properly allowed against the excise  
16 tax imposed on a recreational vehicle or truck camper owned by  
17 the person.

18 (c) If the bureau determines that a credit or refund, or both,  
19 were improperly allowed for a recreational vehicle or truck  
20 camper, the person who claimed the credit or refund, or both, shall  
21 pay the bureau an amount equal to the credit or refund, or both,  
22 improperly allowed to the person plus a penalty of ten percent  
23 (10%) of the credit or refund, or both, improperly allowed. The tax  
24 collected under this subsection shall be paid to the county treasurer  
25 of the county in which the person resides. However, a penalty  
26 collected under this subsection shall be retained by the bureau.

27 Sec. 20. (a) The bureau shall include on all registration forms  
28 for recreational vehicles suitable spaces for the applicant's Social  
29 Security number or federal tax identification number, the amount  
30 of the registration fee, the amount of excise tax, the amount of a  
31 credit, if any, provided under section 13 of this chapter, and the  
32 total amount of payment due on account of the applicable  
33 registration fees and excise taxes upon the registration of the  
34 recreational vehicle. The forms must include spaces for showing  
35 the county, city or town, township, and address of the owner's  
36 residence.

37 (b) The bureau shall list on all registration forms for  
38 recreational vehicles the amount of registration fees and taxes due.  
39 In addition, the bureau shall prepare by December 1 of each year  
40 a schedule showing the excise tax payable on each make and model  
41 of recreational vehicle or truck camper.

42 Sec. 21. (a) The bureau, in the administration and collection of  
43 the tax imposed by this chapter, may use the services and facilities  
44 of license branches operated under IC 9-16 in the bureau's  
45 administration of the state motor vehicle registration laws. The  
46 license branches may be used in the manner and to the extent the  
47 bureau considers necessary and proper to implement and

1 effectuate the administration and collection of the excise tax  
2 imposed by this chapter. However, if the bureau uses the license  
3 branches in the collection of excise taxes, the following apply:

4 (1) The excise taxes collected by each license branch, less any  
5 refunds made by the license branch, shall be deposited daily  
6 by the license branch in a separate account in a depository  
7 designated by the state board of finance. The county treasurer  
8 of the county for which the collections are due may withdraw  
9 funds from the account at least two (2) times each week. The  
10 county treasurer is responsible for the safekeeping and  
11 investment of money withdrawn by the county treasurer  
12 under this subdivision. Before the eleventh day of the month  
13 following the month in which the collections are made, the  
14 bureau shall report the excise taxes collected and refunds  
15 made outside the county to the county treasurer of the county  
16 to which the collections are due and the refunds apply. The  
17 bureau shall forward a copy of the excise tax report to the  
18 county auditor of the county.

19 (2) A license branch shall each week forward a report to the  
20 county auditor of the county to which the collections are due,  
21 showing the excise tax collected by the license branch on each  
22 recreational vehicle or truck camper, each refund made by  
23 the license branch on a recreational vehicle or truck camper,  
24 and a copy of each registration certificate for all collections  
25 and refunds of excise tax by the license branch within the  
26 county.

27 (3) Each license branch shall report to the bureau all excise  
28 taxes collected and refunds made by the license branch under  
29 this chapter in the same manner and at the same time as  
30 registration fees are reported.

31 (4) Premiums for insurance to protect the funds collected by  
32 license branches against theft shall be paid by the bureau,  
33 except that the bureau may issue blanket coverage for all  
34 branches. The bureau may:

35 (A) self-insure to cover the activities of the license  
36 branches; or

37 (B) rather than purchase a bond or crime insurance policy  
38 for each branch, purchase a single blanket bond or crime  
39 insurance policy endorsed to include faithful performance  
40 to cover all branches.

41 (5) If the services of a license branch are used by the bureau  
42 in the collection of the excise tax imposed by this chapter, the  
43 license branch shall collect the service charge prescribed  
44 under IC 9-29 for each vehicle registered on which an excise  
45 tax is collected by that branch.

46 (6) If the excise tax imposed by this chapter is collected by the  
47 department of state revenue, the money collected shall be

1 deposited in the state general fund to the credit of the  
 2 appropriate county and reported to the bureau on the first  
 3 working day following the week of collection. Except as  
 4 provided in subdivision (7), money collected by the  
 5 department that represents interest or a penalty shall be  
 6 retained by the department and used to pay the department's  
 7 costs of enforcing this chapter.

8 (7) This subdivision applies only to interest or a penalty  
 9 collected by the department of state revenue from a person  
 10 who:

11 (A) fails to properly register a recreational vehicle as  
 12 required by IC 9-18 and pay the tax due under this  
 13 chapter; and

14 (B) during any time after the date by which the  
 15 recreational vehicle was required to be registered under  
 16 IC 9-18 displays on the recreational vehicle a license plate  
 17 issued by another state.

18 The total amount collected by the department of state revenue  
 19 that represents interest or a penalty, minus a reasonable  
 20 amount determined by the department to represent its  
 21 administrative expenses, shall be deposited in the state general  
 22 fund to the credit of the county in which the person resides.

23 The amount shall be reported to the bureau on the first  
 24 working day following the week of collection.

25 The bureau may contract with a bank card or credit card vendor  
 26 for acceptance of bank cards or credit cards. However, if a bank  
 27 card or credit card vendor charges a vendor transaction charge or  
 28 discount fee, whether billed to the bureau or charged directly to  
 29 the bureau's account, the bureau shall collect from a person using  
 30 the card an official fee that may not exceed the highest transaction  
 31 charge or discount fee charged to the bureau by bank card or  
 32 credit card vendors during the most recent collection period. The  
 33 fee may be collected regardless of retail merchant agreements  
 34 between the bank card and credit card vendors that may prohibit  
 35 such a fee. The fee is a permitted additional charge under  
 36 IC 24-4.5-3-202.

37 (b) On or before April 1 of each year, the bureau shall provide  
 38 to the auditor of state the amount of taxes collected under this  
 39 chapter for each county for the preceding year.

40 (c) On or before May 10 and November 10 of each year, the  
 41 auditor of state shall distribute to each county one-half (1/2) of:

42 (1) the amount of delinquent taxes; and

43 (2) any interest or penalty described in subsection (a)(7);

44 that have been credited to the county under subsection (a). There  
 45 is appropriated from the state general fund the amount necessary  
 46 to make the distributions required by this subsection. The county  
 47 auditor shall apportion and distribute the delinquent tax

1 distributions to the taxing units in the county at the same time and  
 2 in the same manner as excise taxes are apportioned and distributed  
 3 under section 22 of this chapter.

4 (d) The insurance commissioner shall prescribe the form of the  
 5 bonds or crime insurance policies required by this section.

6 Sec. 22. (a) The bureau shall establish procedures necessary for  
 7 the collection and proper accounting of the tax imposed by this  
 8 chapter. The necessary forms and records are subject to approval  
 9 by the state board of accounts.

10 (b) The county treasurer, upon receiving the excise tax  
 11 collections, shall place the collections into a separate account for  
 12 settlement at the same time as property taxes are accounted for  
 13 and settled in June and December of each year, with the right and  
 14 duty of the county treasurer and county auditor to make advances  
 15 before the time of final settlement of property taxes in the same  
 16 manner as provided in IC 5-13-6-3.

17 (c) The county auditor shall determine the total amount of  
 18 excise taxes collected under this chapter for each taxing unit in the  
 19 county. The amount collected shall be apportioned and distributed  
 20 among the respective funds of each taxing unit in the same manner  
 21 and at the same time as property taxes are apportioned and  
 22 distributed.

23 (d) The determination under subsection (c) shall be made from  
 24 copies of vehicle registration forms and receipts for excise taxes  
 25 paid on truck campers furnished by the bureau. Before the  
 26 determination, the county assessor shall, from copies of  
 27 registration forms and receipts, verify information pertaining to  
 28 legal residence of persons owning taxable recreational vehicles and  
 29 truck campers from the county assessor's records, to the extent the  
 30 verification can be made. The county assessor shall further identify  
 31 and verify from the assessor's records the taxing units within  
 32 which the persons reside.

33 (e) Verifications under subsection (d) shall be completed not  
 34 later than thirty (30) days after receipt of vehicle registration  
 35 forms and receipts by the county assessor. The county assessor  
 36 shall certify the information to the county auditor for the county  
 37 auditor's use when the information is checked and completed.

38 Sec. 23. The county auditor shall, from the copies of vehicle  
 39 registration forms and truck camper receipts furnished by the  
 40 bureau, verify and determine the total amount of excise taxes  
 41 collected under this chapter for each taxing unit in the county. The  
 42 bureau shall verify the collections reported by the branches and  
 43 provide the county auditor adequate and accurate audit  
 44 information, registration form information, truck camper receipts,  
 45 records, and materials to support the proper assessment,  
 46 collection, and refund of excise taxes under this chapter.

47 Sec. 24. The county auditor shall, not later than August 1 of a

1 year, furnish to the proper officer of each political subdivision an  
2 estimate of the money to be distributed to the taxing units under  
3 this chapter during the next calendar year. The budget of each  
4 political subdivision must show the estimated amounts to be  
5 received for each fund for which a property tax is proposed to be  
6 levied.

7 **Sec. 25. (a) An owner of a recreational vehicle who knowingly**  
8 **registers the recreational vehicle without paying the tax required**  
9 **by this chapter commits a Class B misdemeanor.**

10 **(b) An employee of the bureau or a branch manager or**  
11 **employee of a license branch office who recklessly issues a**  
12 **registration on any recreational vehicle without collecting the tax**  
13 **required to be collected under this chapter with the registration**  
14 **commits a Class B misdemeanor.**

15 **Sec. 26. The registration of a recreational vehicle registered**  
16 **without payment of the tax imposed by this chapter is void. The**  
17 **bureau shall take possession of the registration certificate, license**  
18 **plate, and other evidence of registration until the owner pays the**  
19 **delinquent taxes and an additional fee of ten dollars (\$10) to**  
20 **compensate the bureau for performing the additional duties.**

21 **Sec. 27. In the administration and collection of the taxes**  
22 **imposed by this chapter, the bureau may contract with a collection**  
23 **agency that is authorized to collect and receive property taxes on**  
24 **behalf of the county treasurer. A collection agency with which the**  
25 **bureau contracts may collect on behalf of the bureau the taxes**  
26 **imposed by this chapter and the registration fees and charges as**  
27 **the bureau directs. A collection agency that contracts with the**  
28 **bureau under this section shall comply with the requirements**  
29 **concerning the collection of property taxes on behalf of county**  
30 **treasurers and other requirements, including the posting of a bond,**  
31 **as may be established by the bureau.**

32 **Sec. 28. (a) The tax imposed by this chapter is equal to an**  
33 **average property tax rate of two dollars (\$2) on each one hundred**  
34 **dollars (\$100) of taxable value.**

35 **(b) For purposes of limitations on indebtedness of political or**  
36 **municipal corporations imposed by Article 13, Section 1 of the**  
37 **Constitution of the State of Indiana, recreational vehicles and**  
38 **truck campers subject to the tax under this chapter are considered**  
39 **to be taxable property within each political or municipal**  
40 **corporation where the owner resides.**

41 **(c) The assessed valuation of recreational vehicles and truck**  
42 **campers subject to the tax under this chapter shall be determined**  
43 **by multiplying the amount of the tax by one hundred (100) and**  
44 **dividing the result by two dollars (\$2).**

45 **Sec. 29. In the administration and collection of the tax imposed**  
46 **by this chapter, the bureau may coordinate and consolidate the**  
47 **collection of the taxes imposed on all recreational vehicles and**



1 truck campers owned by a taxpayer following procedures the  
 2 bureau considers reasonable and feasible, including the revocation  
 3 of all registrations of recreational vehicles registered by the owner  
 4 if the owner willfully fails and refuses to pay the tax imposed by  
 5 this chapter. Upon a revocation of registration, the bureau shall  
 6 notify the department of state revenue of the name and address of  
 7 the taxpayer.

8 SECTION 3. IC 6-8.1-1-1, AS AMENDED BY P.L.233-2007,  
 9 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 10 JANUARY 1, 2009]: Sec. 1. "Listed taxes" or "taxes" includes only the  
 11 pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the riverboat  
 12 admissions tax (IC 4-33-12); the riverboat wagering tax (IC 4-33-13);  
 13 the slot machine wagering tax (IC 4-35-8); the gross income tax  
 14 (IC 6-2.1) (repealed); the utility receipts and utility services use taxes  
 15 (IC 6-2.3); the state gross retail and use taxes (IC 6-2.5); the adjusted  
 16 gross income tax (IC 6-3); the supplemental net income tax (IC 6-3-8)  
 17 (repealed); the county adjusted gross income tax (IC 6-3.5-1.1); the  
 18 county option income tax (IC 6-3.5-6); the county economic  
 19 development income tax (IC 6-3.5-7); the municipal option income tax  
 20 (IC 6-3.5-8); the auto rental excise tax (IC 6-6-9); the financial  
 21 institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the alternative  
 22 fuel permit fee (IC 6-6-2.1); the special fuel tax (IC 6-6-2.5); the motor  
 23 carrier fuel tax (IC 6-6-4.1); a motor fuel tax collected under a  
 24 reciprocal agreement under IC 6-8.1-3; the motor vehicle excise tax  
 25 (IC 6-6-5); the commercial vehicle excise tax (IC 6-6-5.5); **the excise**  
 26 **tax imposed on recreational vehicles and truck campers**  
 27 **(IC 6-6-5.1)**; the hazardous waste disposal tax (IC 6-6-6.6); the  
 28 cigarette tax (IC 6-7-1); the beer excise tax (IC 7.1-4-2); the liquor  
 29 excise tax (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider  
 30 excise tax (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5); the  
 31 petroleum severance tax (IC 6-8-1); the various innkeeper's taxes  
 32 (IC 6-9); the various food and beverage taxes (IC 6-9); the county  
 33 admissions tax (IC 6-9-13 and IC 6-9-28); the oil inspection fee  
 34 (IC 16-44-2); the emergency and hazardous chemical inventory form  
 35 fee (IC 6-6-10); the penalties assessed for oversize vehicles (IC 9-20-3  
 36 and IC 9-30); the fees and penalties assessed for overweight vehicles  
 37 (IC 9-20-4 and IC 9-30); the underground storage tank fee (IC 13-23);  
 38 the solid waste management fee (IC 13-20-22); and any other tax or fee  
 39 that the department is required to collect or administer.

40 SECTION 4. IC 6-8.1-5-2 IS AMENDED TO READ AS  
 41 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 2. (a) Except as  
 42 otherwise provided in this section, the department may not issue a  
 43 proposed assessment under section 1 of this chapter more than three (3)  
 44 years after the latest of the date the return is filed, or any of the  
 45 following:

46 (1) the due date of the return; or

(2) in the case of a return filed for the state gross retail or use tax, the gasoline tax, the special fuel tax, the motor carrier fuel tax, the oil inspection fee, or the petroleum severance tax, the end of the calendar year which contains the taxable period for which the return is filed.

(b) If a person files an adjusted gross income tax (IC 6-3), supplemental net income tax (IC 6-3-8) (repealed), county adjusted gross income tax (IC 6-3.5-1.1), county option income tax (IC 6-3.5-6), or financial institutions tax (IC 6-5.5) return that understates the person's income, as that term is defined in the particular income tax law, by at least twenty-five percent (25%), the proposed assessment limitation is six (6) years instead of the three (3) years provided in subsection (a).

(c) In the case of the motor vehicle excise tax (IC 6-6-5), the tax shall be assessed as provided in IC 6-6-5-5 and IC 6-6-5-6 and shall include the penalties and interest due on all listed taxes not paid by the due date. A person that fails to properly register a vehicle as required by IC 9-18 and pay the tax due under IC 6-6-5 is considered to have failed to file a return for purposes of this article.

(d) In the case of the commercial vehicle excise tax imposed under IC 6-6-5.5, the tax shall be assessed as provided in IC 6-6-5.5 and shall include the penalties and interest due on all listed taxes not paid by the due date. A person that fails to properly register a commercial vehicle as required by IC 9-18 and pay the tax due under IC 6-6-5.5 is considered to have failed to file a return for purposes of this article.

**(e) In the case of the excise tax imposed on recreational vehicles and truck campers under IC 6-6-5.1, the tax shall be assessed as provided in IC 6-6-5.1 and must include the penalties and interest due on all listed taxes not paid by the due date. A person who fails to properly register a recreational vehicle as required by IC 9-18 and pay the tax due under IC 6-6-5.1 is considered to have failed to file a return for purposes of this article. A person who fails to pay the tax due under IC 6-6-5.1 on a truck camper is considered to have failed to file a return for purposes of this article.**

~~(e)~~ (f) If a person files a fraudulent, unsigned, or substantially blank return, or if a person does not file a return, there is no time limit within which the department must issue its proposed assessment.

~~(f)~~ (g) If, before the end of the time within which the department may make an assessment, the department and the person agree to extend that assessment time period, the period may be extended according to the terms of a written agreement signed by both the department and the person. The agreement must contain:

(1) the date to which the extension is made; and

(2) a statement that the person agrees to preserve the person's records until the extension terminates.

The department and a person may agree to more than one (1) extension

1 under this subsection.

2 ~~(g)~~ **(h)** If a taxpayer's federal income tax liability for a taxable year  
3 is modified due to the assessment of a federal deficiency or the filing  
4 of an amended federal income tax return, then the date by which the  
5 department must issue a proposed assessment under section 1 of this  
6 chapter for tax imposed under IC 6-3 is extended to six (6) months after  
7 the date on which the notice of modification is filed with the  
8 department by the taxpayer.

9 SECTION 5. IC 6-8.1-7-1, AS AMENDED BY P.L.219-2007,  
10 SECTION 92, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
11 JANUARY 1, 2009]: Sec. 1. (a) This subsection does not apply to the  
12 disclosure of information concerning a conviction on a tax evasion  
13 charge. Unless in accordance with a judicial order or as otherwise  
14 provided in this chapter, the department, its employees, former  
15 employees, counsel, agents, or any other person may not divulge the  
16 amount of tax paid by any taxpayer, terms of a settlement agreement  
17 executed between a taxpayer and the department, investigation records,  
18 investigation reports, or any other information disclosed by the reports  
19 filed under the provisions of the law relating to any of the listed taxes,  
20 including required information derived from a federal return, except to:

- 21 (1) members and employees of the department;
- 22 (2) the governor;
- 23 (3) the attorney general or any other legal representative of the
- 24 state in any action in respect to the amount of tax due under the
- 25 provisions of the law relating to any of the listed taxes; or
- 26 (4) any authorized officers of the United States;

27 when it is agreed that the information is to be confidential and to be  
28 used solely for official purposes.

29 (b) The information described in subsection (a) may be revealed  
30 upon the receipt of a certified request of any designated officer of the  
31 state tax department of any other state, district, territory, or possession  
32 of the United States when:

- 33 (1) the state, district, territory, or possession permits the exchange
- 34 of like information with the taxing officials of the state; and
- 35 (2) it is agreed that the information is to be confidential and to be
- 36 used solely for tax collection purposes.

37 (c) The information described in subsection (a) relating to a person  
38 on public welfare or a person who has made application for public  
39 welfare may be revealed to the director of the division of family  
40 resources, and to any director of a county office of family and children  
41 located in Indiana, upon receipt of a written request from either director  
42 for the information. The information shall be treated as confidential by  
43 the directors. In addition, the information described in subsection (a)  
44 relating to a person who has been designated as an absent parent by the  
45 state Title IV-D agency shall be made available to the state Title IV-D  
46 agency upon request. The information shall be subject to the

1 information safeguarding provisions of the state and federal Title IV-D  
2 programs.

3 (d) The name, address, Social Security number, and place of  
4 employment relating to any individual who is delinquent in paying  
5 educational loans owed to a postsecondary educational institution may  
6 be revealed to that institution if it provides proof to the department that  
7 the individual is delinquent in paying for educational loans. This  
8 information shall be provided free of charge to approved postsecondary  
9 educational institutions (as defined by IC 21-7-13-6(a)). The  
10 department shall establish fees that all other institutions must pay to the  
11 department to obtain information under this subsection. However, these  
12 fees may not exceed the department's administrative costs in providing  
13 the information to the institution.

14 (e) The information described in subsection (a) relating to reports  
15 submitted under IC 6-6-1.1-502 concerning the number of gallons of  
16 gasoline sold by a distributor and IC 6-6-2.5 concerning the number of  
17 gallons of special fuel sold by a supplier and the number of gallons of  
18 special fuel exported by a licensed exporter or imported by a licensed  
19 transporter may be released by the commissioner upon receipt of a  
20 written request for the information.

21 (f) The information described in subsection (a) may be revealed  
22 upon the receipt of a written request from the administrative head of a  
23 state agency of Indiana when:

24 (1) the state agency shows an official need for the information;  
25 and

26 (2) the administrative head of the state agency agrees that any  
27 information released will be kept confidential and will be used  
28 solely for official purposes.

29 (g) The name and address of retail merchants, including township,  
30 as specified in IC 6-2.5-8-1(j) may be released solely for tax collection  
31 purposes to township assessors and county assessors.

32 (h) The department shall notify the appropriate innkeepers' tax  
33 board, bureau, or commission that a taxpayer is delinquent in remitting  
34 innkeepers' taxes under IC 6-9.

35 (i) All information relating to the delinquency or evasion of the  
36 motor vehicle excise tax may be disclosed to the bureau of motor  
37 vehicles in Indiana and may be disclosed to another state, if the  
38 information is disclosed for the purpose of the enforcement and  
39 collection of the taxes imposed by IC 6-6-5.

40 (j) All information relating to the delinquency or evasion of  
41 commercial vehicle excise taxes payable to the bureau of motor  
42 vehicles in Indiana may be disclosed to the bureau and may be  
43 disclosed to another state, if the information is disclosed for the  
44 purpose of the enforcement and collection of the taxes imposed by  
45 IC 6-6-5.5.

46 (k) All information relating to the delinquency or evasion of

commercial vehicle excise taxes payable under the International Registration Plan may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.5.

**(l) All information relating to the delinquency or evasion of the excise taxes imposed on recreational vehicles and truck campers that are payable to the bureau of motor vehicles in Indiana may be disclosed to the bureau and may be disclosed to another state if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.1.**

~~(m)~~ (m) This section does not apply to:

- (1) the beer excise tax (IC 7.1-4-2);
- (2) the liquor excise tax (IC 7.1-4-3);
- (3) the wine excise tax (IC 7.1-4-4);
- (4) the hard cider excise tax (IC 7.1-4-4.5);
- (5) the malt excise tax (IC 7.1-4-5);
- (6) the motor vehicle excise tax (IC 6-6-5);
- (7) the commercial vehicle excise tax (IC 6-6-5.5); and
- (8) the fees under IC 13-23.

~~(m)~~ (n) The name and business address of retail merchants within each county that sell tobacco products may be released to the division of mental health and addiction and the alcohol and tobacco commission solely for the purpose of the list prepared under IC 6-2.5-6-14.2.

SECTION 6. IC 6-8.1-9-1, AS AMENDED BY P.L.211-2007, SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. (a) If a person has paid more tax than the person determines is legally due for a particular taxable period, the person may file a claim for a refund with the department. Except as provided in subsections (f) and (g), in order to obtain the refund, the person must file the claim with the department within three (3) years after the latter of the following:

- (1) The due date of the return.
- (2) The date of payment.

For purposes of this section, the due date for a return filed for the state gross retail or use tax, the gasoline tax, the special fuel tax, the motor carrier fuel tax, the oil inspection fee, or the petroleum severance tax is the end of the calendar year which contains the taxable period for which the return is filed. The claim must set forth the amount of the refund to which the person is entitled and the reasons that the person is entitled to the refund.

(b) When the department receives a claim for refund, the department shall consider the claim for refund and shall, if the taxpayer requests, hold a hearing on the claim for refund to obtain and consider additional evidence. After considering the claim and all evidence relevant to the claim, the department shall issue a decision on the claim, stating the part, if any, of the refund allowed and containing a

statement of the reasons for any part of the refund that is denied. The department shall mail a copy of the decision to the person who filed the claim. If the department allows the full amount of the refund claim, a warrant for the payment of the claim is sufficient notice of the decision.

(c) If the person disagrees with any part of the department's decision, the person may appeal the decision, regardless of whether or not the person protested the tax payment or whether or not the person has accepted a refund. The person must file the appeal with the tax court. The tax court does not have jurisdiction to hear a refund appeal suit, if:

- (1) the appeal is filed more than three (3) years after the date the claim for refund was filed with the department;
- (2) the appeal is filed more than ninety (90) days after the date the department mails the decision of denial to the person; or
- (3) the appeal is filed both before the decision is issued and before the one hundred eighty-first day after the date the person files the claim for refund with the department.

(d) The tax court shall hear the appeal de novo and without a jury, and after the hearing may order or deny any part of the appealed refund. The court may assess the court costs in any manner that it feels is equitable. The court may enjoin the collection of any of the listed taxes under IC 33-26-6-2. The court may also allow a refund of taxes, interest, and penalties that have been paid to and collected by the department.

(e) With respect to the motor vehicle excise tax, this section applies only to penalties and interest paid on assessments of the motor vehicle excise tax. Any other overpayment of the motor vehicle excise tax is subject to IC 6-6-5.

(f) If a taxpayer's federal income tax liability for a taxable year is modified by the Internal Revenue Service, and the modification would result in a reduction of the tax legally due, the due date by which the taxpayer must file a claim for refund with the department is the later of:

- (1) the date determined under subsection (a); or
- (2) the date that is six (6) months after the date on which the taxpayer is notified of the modification by the Internal Revenue Service.

(g) If an agreement to extend the assessment time period is entered into under ~~IC 6-8.1-5-2(f)~~, **IC 6-8.1-5-2(g)**, the period during which a person may file a claim for a refund under subsection (a) is extended to the same date to which the assessment time period is extended.

SECTION 7. IC 6-8.1-10-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4. (a) If a person fails to file a return or to make a full tax payment with that return with the fraudulent intent of evading the tax, the person is subject to a penalty.

(b) The amount of the penalty imposed for a fraudulent failure

described in subsection (a) is one hundred percent (100%) multiplied by:

- (1) the full amount of the tax, if the person failed to file a return; or
- (2) the amount of the tax that is not paid, if the person failed to pay the full amount of the tax.

(c) In addition to the civil penalty imposed under this section, a person who knowingly fails to file a return with the department or fails to pay the tax due under IC 6-6-5, **IC 6-6-5.1**, or IC 6-6-5.5 commits a Class A misdemeanor.

(d) The penalty imposed under this section is imposed in place of and not in addition to the penalty imposed under section 2.1 of this chapter.

SECTION 8. IC 9-14-1-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4. The commissioner shall appoint and fix, subject to the approval of the governor, the salaries of the deputies, subordinate officers, clerks, and other employees necessary to carry out this title, IC 6-6-5, **IC 6-6-5.1**, IC 6-6-5.5, and IC 6-6-11.

SECTION 9. IC 9-17-2-1, AS AMENDED BY P.L.219-2005, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. (a) This section does not apply to an off-road vehicle that is at least five (5) model years old.

(b) Within sixty (60) days ~~of~~ **after** becoming an Indiana resident, a person must obtain a certificate of title for all vehicles owned by the person that:

- (1) are subject to the motor vehicle excise tax under IC 6-6-5; or
- (2) are off-road vehicles;

and that will be operated in Indiana.

(c) Within sixty (60) days after becoming an Indiana resident, a person shall obtain a certificate of title for all commercial vehicles owned by the person that:

- (1) are subject to the commercial vehicle excise tax under IC 6-6-5.5;
- (2) are not subject to proportional registration under the International Registration Plan; and
- (3) will be operated in Indiana.

**(d) Within sixty (60) days after becoming an Indiana resident, a person must obtain a certificate of title for all recreational vehicles owned by the person that:**

- (1) are subject to the excise tax imposed under IC 6-6-5.1; and**
- (2) will be operated in Indiana.**

~~(d)~~ (e) A person must produce evidence concerning the date on which the person became an Indiana resident.

SECTION 10. IC 9-18-2-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. (a) Within sixty

(60) days ~~of~~ **after** becoming an Indiana resident, a person must register all motor vehicles owned by the person that:

- (1) are subject to the motor vehicle excise tax under IC 6-6-5; and
- (2) will be operated in Indiana.

(b) Within sixty (60) days after becoming an Indiana resident, a person must register all commercial vehicles owned by the person that:

- (1) are subject to the commercial vehicle excise tax under IC 6-6-5.5;
- (2) are not subject to proportional registration under the International Registration Plan; and
- (3) will be operated in Indiana.

**(c) Within sixty (60) days after becoming an Indiana resident, a person must register all recreational vehicles owned by the person that:**

- (1) are subject to the excise tax imposed under IC 6-6-5.1; and**
- (2) will be operated in Indiana.**

~~(c)~~ **(d)** A person must produce evidence concerning the date on which the person became an Indiana resident.

~~(d)~~ **(e)** Except as provided in subsection ~~(c)~~; **(f)**, an Indiana resident must register all motor vehicles operated in Indiana.

~~(e)~~ **(f)** An Indiana resident who has a legal residence in a state that is not contiguous to Indiana may operate a motor vehicle in Indiana for not more than sixty (60) days without registering the motor vehicle in Indiana.

~~(f)~~ **(g)** An Indiana resident who has registered a motor vehicle in Indiana in any previous registration year is not required to register the motor vehicle, is not required to pay motor vehicle excise tax under IC 6-6-5 or the commercial vehicle excise tax under IC 6-6-5.5 on the motor vehicle, and is exempt from property tax on the motor vehicle for any registration year in which:

- (1) the Indiana resident is:
  - (A) an active member of the armed forces of the United States; and
  - (B) assigned to a duty station outside Indiana; and
- (2) the motor vehicle is not operated inside or outside Indiana.

This subsection may not be construed as granting the bureau authority to require the registration of any vehicle that is not operated in Indiana.

~~(g)~~ **(h)** When an Indiana resident registers a motor vehicle in Indiana after the period of exemption described in subsection ~~(f)~~; **(g)**, the Indiana resident may submit an affidavit that:

- (1) states facts demonstrating that the motor vehicle is a motor vehicle described in subsection ~~(c)~~; **(g)**; and
- (2) is signed by the owner of the motor vehicle under penalties of perjury;

as sufficient proof that the owner of the motor vehicle is not required to register the motor vehicle during a registration year described in



1 subsection ~~(f)~~ (g). The commission or bureau may not require the  
 2 Indiana resident to pay any civil penalty or any reinstatement or other  
 3 fee that is not also charged to other motor vehicles being registered in  
 4 the same registration year.

5 SECTION 11. [EFFECTIVE JANUARY 1, 2009] (a) The  
 6 definitions in IC 6-6-5.1, as added by this act, apply throughout this  
 7 SECTION.

8 (b) IC 6-6-5.1, as added by this act, applies to recreational  
 9 vehicles registered and truck campers located in Indiana after  
 10 December 31, 2009.

11 (c) After December 31, 2008, a recreational vehicle or truck  
 12 camper, except for a recreational vehicle or truck camper held in  
 13 the inventory of recreational vehicles and truck campers held for  
 14 sale by a manufacturer, distributor, or dealer in the course of  
 15 business, may not be assessed as personal property for the purpose  
 16 of the assessment and levy of personal property taxes.

17 (d) This SECTION expires January 1, 2011.

18 SECTION 12. [EFFECTIVE JANUARY 1, 2009] (a) The  
 19 definitions in IC 6-6-5.1, as added by this act, apply throughout this  
 20 SECTION.

21 (b) The bureau shall certify to the department of local  
 22 government finance the amount of excise tax collected under  
 23 IC 6-6-5.1, as added by this act, and distributed to each county  
 24 auditor in calendar year 2010.

25 (c) Each county auditor shall certify to the department of local  
 26 government finance the amount of excise tax collected under  
 27 IC 6-6-5.1, as added by this act, and distributed to each taxing unit  
 28 in the county in calendar year 2010.

29 (d) This SECTION expires January 1, 2012.

30 SECTION 13. [EFFECTIVE JANUARY 1, 2009] (a) For property  
 31 taxes due and payable in calendar year 2010, the department of  
 32 local government finance shall make a reduction in the maximum  
 33 permissible ad valorem property tax levy for each taxing unit to  
 34 account for the removal of assessed value under IC 6-6-5.1, as  
 35 added by this act.

36 (b) For property taxes due and payable in calendar year 2011,  
 37 a taxing unit may petition the department of local government  
 38 finance to adjust the taxing unit's maximum permissible ad  
 39 valorem property tax levy to neutralize the effects of:

40 (1) the removal of assessed value under IC 6-6-5.1, as added  
 41 by this act; and

42 (2) the amount of excise taxes collected under IC 6-6-5.1, as  
 43 added by this act, in calendar year 2010.

44 An adjustment made under this subsection applies to all  
 45 subsequent calendar years.

46 (c) This SECTION expires January 1, 2012."

47 Renumber all SECTIONS consecutively.

(Reference is to HB 1125 as printed on January 17, 2008.)

---

Representative Goodin